

Final Report

Department of Veterans Affairs and the University of California Los Angeles (UCLA)

Performance Audit of UCLA's Compliance with the Lease Agreement for Certain Real Property and Facilities at the West Los Angeles VA Campus (Year 2)

April 2020

Submitted by:

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A. Executive Summary

The United States Department of Veterans Affairs (VA) and the Regents of the University of California Los Angeles (UCLA or Lessee) contracted with BCA Watson Rice LLP (BCAWR) to conduct an audit of UCLA's performance of its obligations under a lease agreement (Lease) between the UCLA and the VA. The audit period was from December 23, 2017 through December 22, 2018 (year 2 of the lease agreement). The Lease was executed in recognition of the VA's goal to revitalize the VA's West Los Angeles Campus into a welcoming and vibrant community for Veterans of the Greater Los Angeles area, and help end Veteran homelessness in Greater Los Angeles.

The primary objective of the audit was to assess and report on the Lessee's compliance with key obligations under the Lease regarding certain property, facilities and athletic fields on the VA's West Los Angeles Campus. These obligations included monetary rent consideration and additional services and support for the principal benefits of Veterans and their families comprising of (i) establishment and operation of a Veterans legal clinic, through the UCLA School of Law, at a cost of \$4 million over the duration of the ten-year lease, (ii) a Family Resource & Well-Being Center, now known as the "Veteran Family Wellness Center (VFWC)" and Mental Health & Addictions Center, now known as the "Center of Excellence for Resilience and Recovery (COE)" at a cost of \$7.5 million over the duration of the ten-year lease, and (iii) in-kind services to Veterans with a value of \$2 million over the duration of the ten-year lease agreement. The audit also included reaching out to Veterans' groups and other key stakeholders to solicit views and opinions regarding the Lessee's obligations under the Lease agreement. Lastly, the audit also included a review of Veterans Affairs' compliance with certain key obligations under the Lease regarding the provision of open space, facilities and office space, staffing, utilities and property maintenance.

Results in Brief

Based on our audit, we found that UCLA complied with its rent obligation and paid annual rent in the amount of \$303,767. UCLA also complied with the insurance coverage requirements, and the Veterans Affairs complied with its applicable key obligations under the Lease. Also, we verified and found that UCLA incurred costs and in-kind support for services provided for the principal benefit of Veterans and their families during year 2 of the lease agreement, as shown below:

Veterans Legal Clinic	\$	432,687
In-kind Support – Veterans Legal Clinic		4,050
Veteran Family Wellness Center (VFWC)		603,261
Veteran Family Wellness Center (VFWC) - TeleWellness Grant		58,000
In-kind Support – Veterans Family Wellness Center (VFWC)		110,433
Center of Excellence for Resilience & Recovery (COE)		0
In-kind Support - Center of Excellence for Resilience & Recovery (COE)		37,578
In-kind Support - Athletics (Jackie Robinson Stadium)		35,736
In-kind Support - Campus Life		40,099
In-kind Support – Facilities Management (Healing Garden)		49,783

Veterans services accumulated incurred costs for years 1 and 2 are presented in Exhibits 1 through 11 at the end of this report.

B. Background

The United States Department of Veterans Affairs has jurisdiction and control of certain real property and facilities known as the West Los Angeles Campus (Property), in Los Angeles, California which provides services and benefits to the nation's Veterans. As a result of the West Los Angeles Leasing Act of 2016 (Leasing Act), the VA and UCLA entered into a lease agreement effective as of December 23, 2016 (Lease), for the lease of certain premises comprised of athletic fields and complex, and facilities located on the 10.09 Acre Site of the Property in the County of Los Angeles, State of California. As per Section 2. (b) (3) of the West Los Angeles Leasing Act of 2016, the Secretary of Veterans Affairs is authorized to enter into a lease with the Regents of the University of California on behalf of its University of California, Los Angeles (UCLA), for a term not to exceed 10 years for real property on the West Los Angeles Campus.

The lease was executed consistent with the VA's Draft Master Plan and in the spirit of good faith and cooperation, and with recognition and respect for the achievements and sacrifices that countless men and women of our nation's Armed Forces and their families have sacrificed for this country.

C. Objectives, Scope and Methodology

The primary objective of this audit was to assess and report on the Lessee's performance with respect to compliance with key obligations under the Lease regarding the Property and its use. The audit period was from December 23, 2017 through December 22, 2018 (year 2 of the lease agreement).

The scope of the audit included evaluating the Lessee's compliance with the following key Lease requirements:

- **Annual Rent** - UCLA shall pay annual rent to VA in the amount of \$300,000, which amount shall be payable in monthly installments of \$25,000, for a term of 10 years. Such rent payments shall be adjusted upwardly (but not downwardly) for inflation at a fixed rate of 1% every year during the term of the lease.
- **Additional Services and Support for the Principal Benefit of Veterans and Their Families**
 - Veterans Legal Clinic, through the UCLA School of Law, at a cost of \$4 million (including salaries and benefits) over the duration of the ten-year lease;
 - Veteran Family Wellness Center and Center of Excellence for Resilience and Recovery, at a combined cost of \$7.5 million (including salaries and benefits) over the duration of the ten-year lease; and
 - In-kind services with a value of \$2 million (including salaries and benefits) over the duration of the ten-year lease to Veterans on the West Los Angeles Campus.
- **Insurance** - UCLA shall maintain property, liability, workers compensation and casualty insurance in accordance with the Lease terms and requirements.

The scope of the audit also included evaluating Veterans Affairs' compliance with the following key Lease requirements:

- Providing at its cost adequate and appropriate space, physical support and staffing for the presence of the UCLA Veterans Legal Clinic, Veteran Family Wellness Center and Center of Excellence for Resilience and Recovery on the West Los Angeles campus, including, for example, utilities, internet access, and related information technology infrastructure, janitorial and maintenance services.
- Providing an uninterrupted flow of utilities (if requested by the Lessee).
- With the approval of the Lessee (Regents of the University of California/UCLA) used, or granted rights to Veteran third parties to the Property or portions of the Property for organized events.
- Notification to the Lessee regarding claims, actions, demands or other matters to which Lessee's indemnification obligations to VA would apply.

To accomplish the audit objectives, our approach and methodology included the following:

1. Reviewed and analyzed the Lease Agreement to obtain an understanding of the purpose of the Agreement and the UCLA's obligations under the Agreement.
2. Conducted an entrance conference with VA and UCLA representatives to discuss the scope and timing of the audit and visited certain areas and facilities at the Property.
3. Obtained Evidence of Property Insurance and Certificate of Liability Insurance for the Property.
4. Obtained and reviewed a list of rents paid including copies of supporting rent checks payable to VA Greater Los Angeles Health Care to determine whether UCLA complied with the Lease rent terms and conditions.
5. To determine whether UCLA complied with its obligations regarding the establishment and operation of the Veterans Legal Clinic through the UCLA School of Law, we obtained and reviewed UCLA's statement of commitments and expenses and verified the amounts to the general ledger, staff payroll records, utility bills, vendors' invoices, check copies and other expenditures supporting documents.
6. To determine whether UCLA complied with its obligations regarding the establishment and operation of the Veteran Family Wellness Center and Center of Excellence for Resilience and Recovery we obtained and reviewed UCLA's statements of commitments and expenses and verified the amounts to the general ledger, staff payroll records, utility bills, vendors' invoices, check copies and other expenditures supporting documents. Note: UCLA is also providing TeleWellness services through the Veteran Family Wellness Center.
7. To determine whether UCLA complied with its obligations of providing in-kind services to Veterans and their families, we obtained Statements of In-kind Support of its Athletics Department relating to the Jackie Robinson Stadium, the Veteran Family Wellness Center and Center of Excellence for Resilience and Recovery, Veterans Legal Clinic, Campus Life, and Facilities Management (Healing Garden), and verified the amounts to the general ledger, staff payroll records, utility bills, vendors' invoices, check copies and other expenditures supporting documents.
8. To determine whether UCLA complied with the required payments to VA for ancillary services provided by the VA such as grounds maintenance, trash pick-up laundry services, housekeeping

services, lawn mowing, security, etc.), we reviewed the general ledger and identified transactions related to ancillary services billed by the VA to UCLA and verified to supporting documents.

9. Conducted inquiry and verification of UCLA's compliance of the following other provisions in the lease agreement:
 - Improvements or construction on the property including construction contracts, documents and bonding requirements.
 - Occupancy and maintenance provisions.
10. Sought feedback and input from stakeholders including the California congressional delegation, the former Plaintiffs in the Valentini v. McDonald lawsuit, Veteran Service Organizations, and Veterans.
11. To determine whether the VA complied with its key obligations under the lease we submitted inquiries to VA officials and obtained confirmation of compliance with applicable requirements.

D. Detailed Audit Results

Based on our audit of UCLA's performance regarding compliance with its obligations under the Lease, we found that UCLA fully complied with its obligations and commitments regarding:

- Annual rental consideration
- Additional services and support for the principal benefit of Veterans and their families, particularly the costs associated in the operations of the (i) Veterans Legal Clinic through the UCLA School of Law, (ii) the Veteran Family Wellness Center and Center of Excellence for Resilience and Recovery, and (iii) providing in-kind services through the UCLA Athletics Office and UCLA Campus Life for other recreational activities involving Veterans and their families.
- Adequate insurance coverage
- Other requirements in the lease agreement

Based on our audit of the VA's performance regarding compliance with its obligations under the Lease, we found that the VA fully complied with its obligations and commitments regarding:

- Providing at its cost adequate and appropriate space, physical support and staffing for the presence of the UCLA Veterans Legal Clinic, Veteran Family Wellness Center and Center of Excellence for Resilience and Recovery on the West Los Angeles campus, including, for example, utilities, internet access, and related information technology infrastructure, janitorial and maintenance services.
- Providing an uninterrupted flow of utilities (if requested by the lessee).
- With the approval of the lessee (Regents of the University of California/UCLA) used, or granted rights to Veteran third parties to the Property or portions of the Property for organized events.
- Notification to the Lessee regarding claims, actions, demands or other matters to which Lessee's indemnification obligations to VA would apply.

Annual Rent

Based on our audit, we verified that UCLA paid total rent of \$303,767 for the period December 23, 2017 to December 22, 2018, comprising of \$7,500 for the period December 23, 2017 to December 31, 2017 (pro-rated for the monthly rental of \$25,000) and \$25,250 per month from January 2018 through November 30, 2018 and \$18,517 from December 1, 2018 to December 22, 2018 (pro-rated for the monthly rental of \$25,250). As noted, the monthly rental amount was increased from \$25,000 to \$25,250 effective January 1, 2018. The increase amount of \$250 represents 1% annual upward adjustment for inflation as required in the lease agreement. The schedule of rental payments is presented in Exhibit 1 of this report.

Additional Services and Support for the Principal Benefit of Veterans and their Families

Based on our audit, we found and verified that UCLA incurred the following costs for the period December 23, 2017 through December 22, 2018 for the operations of the Veterans Legal Clinic through the UCLA School of Law (\$432,687), the Veteran Family Wellness Center (\$603,261), and the Veteran Family Wellness Center TeleWellness services (\$58,000). The cumulative costs of these additional services and support for years 1 and 2 of the lease agreement are presented in the Exhibits 2, 4 and 5 of this report. No costs were incurred for the Center of Excellence for Resilience and Recovery for years 1 and 2 of the lease agreement.

In-Kind Consideration

Based on our audit, we found and verified that UCLA incurred the following in-kind support services costs for years 1 and 2 combined:

- For the Veterans Legal Clinic through the UCLA School of Law (\$4,050). These costs were for providing a student law clerk to assist with serving Veterans. (See Exhibit 3)
- For the Veteran Family Wellness Center (\$110,433). These costs (salaries and benefits) were for the concept development and implementation plan for the VFWC, developing its operational budget and staff job descriptions, staff hiring and training, and procurement. (See Exhibit 6)
- For the Center of Excellence for Resilience and Recovery (\$37,578). These costs went to improve the health and social outcomes of Veterans who are homeless and have complex needs, including behavioral health disorders, acute and chronic health problems and substance use disorders. (See Exhibit 8)
- For the UCLA Athletics Office (\$35,736). These costs went to Veterans and their families in the form of sports event t-shirts, food and snacks, baseball event tickets, sports camps and clinics, and golf clinic prizes. (See Exhibit 9)
- For the Campus Life-Recreational Services office (\$40,099). These costs were for other recreational events and activities attended by Veterans and their families. (See Exhibit 10)
- For UCLA Facilities Management (\$49,783). These costs were for landscape architectural designs for the VA Healing Garden. (See Exhibit 11)

Insurance Coverage

Based on our audit, we verified that UCLA maintained adequate insurance coverage in accordance with the terms and requirements of the Lease.

Other Requirements in the Lease Agreement

Based on our audit, we found and verified that:

- UCLA has not paid any ancillary services such as grounds maintenance, trash pick-up laundry services, housekeeping services, lawn mowing, and security to the VA.
- UCLA has complied with the applicable other provisions and requirements in the lease agreement.

Feedback from Stakeholders and Veteran Groups

In conjunction with VA representatives and UCLA personnel, BCAWR administered a survey to Veterans and other stakeholders during two Veteran Events (UCLA Jackie Robinson Day/Veteran Baseball Camp and the UCLA Student Veteran Garden and Grill Event) sponsored by UCLA. The purpose of the survey was to solicit stakeholder input, specifically as it relates to year 2 of the Lease Agreement (12/23/2017 – 12/22/2018) and the quality of services provided by UCLA including: Veteran Family Wellness Center, UCLA's Veteran Legal Clinic, and UCLA's Athletic Program. We collected 167 survey responses from attendees who were mostly Veterans. A summary of responses by question are included on the following page.

E. Summary of Survey Responses

Are you a Veteran or Veteran family member?

Yes	162	99%
No	2	1%
	<hr/> 164	<hr/> 100%

Are you a Veteran receiving VA services on the West Los Angeles Campus?

Yes	142	87%
No	21	13%
	<hr/> 163	<hr/> 100%

Are you a Veteran residing in permanent, temporary or traditional housing on the West Los Angeles Campus?

Yes	99	61%
No	63	39%
	<hr/> 162	<hr/> 100%

1. Are you aware that UCLA Athletics provides free parking, admission, and concessions to Veterans attending UCLA Baseball games at Jackie Robinson Stadium?

Yes	103	65%
No	55	35%
	<hr/> 158	<hr/> 100%

2. Are you aware that UCLA Athletics provides occasional free clinics allowing Veterans and their children the opportunity to learn and participate in recreational activities?

Yes	88	54%
No	74	46%
	<hr/> 162	<hr/> 100%

3. Would you or other Veterans benefit from having additional space available to participate in sports/recreational activities on the West LA VA Campus?

Yes	145	89%
No	18	11%
	<hr/> 163	<hr/> 100%

Summary of Survey Responses

4. What sport/recreational activities would you like to see as part of a new space for sports/recreation?

a. Sport specific activities such as baseball, softball, kickball or soccer	99	49%
b. Exercise activities such as stretching or Yoga	62	31%
c. Other:	40	20%
	<hr/> 201	<hr/> 100%

5. Are you aware of UCLA programs (Family Wellness Center, Athletics & Legal Clinic) offered for Veterans on the West Los Angeles Campus?

Yes	97	59%
No	67	41%
	<hr/> 164	<hr/> 100%

6. Have you participated in programming or received services from the UCLA Legal Clinic in Building #206 on the West Los Angeles Campus?

Yes	76	46%
No	89	54%
	<hr/> 165	<hr/> 100%

If, yes, how satisfied were you with the quality of services received

Very Satisfied	54	71%
Satisfied	17	22%
Somewhat Satisfied	2	3%
Somewhat Dissatisfied	1	1%
Dissatisfied	2	3%
	<hr/> 76	<hr/> 100%

7. Did the services provided by the UCLA Legal Clinic in Building #206 help resolve your legal issues?

Yes	36	24%
No	16	10%
N/A	101	66%
	<hr/> 153	<hr/> 100%

Summary of Survey Responses

8. Have you attended or participated in activities/events at Jackie Robinson Stadium organized for the benefit of Veterans and their families (Such activities may have included athletic, recreational, social or other sports league programs)?

Yes	102	64%
No	58	36%
	<hr/> 160	<hr/> 100%

If, yes, how satisfied were you with the quality of activities and events?

Very Satisfied	78	78.0%
Satisfied	19	19.0%
Somewhat Satisfied	1	1.0%
Somewhat Dissatisfied	1	1.0%
Dissatisfied	1	1.0%
	<hr/> 100	<hr/> 100%

9. Have you participated in programming or received services from the UCLA Family Wellness Center in Building #220 on the West Los Angeles Campus?

Yes	60	38%
No	100	63%
	<hr/> 160	<hr/> 100%

If, yes, how satisfied were you with the quality of service received?

Very Satisfied	40	68%
Satisfied	15	25%
Somewhat Satisfied	3	5%
Somewhat Dissatisfied	0	0%
Dissatisfied	1	2%
	<hr/> 59	<hr/> 100%

In addition to the results detailed above based on "Yes"/"No" and multiple-choice questions, approximately 78 respondents also included written narratives in their responses. Requests and areas of interest expressed by the respondents included:

- More effective advertising and means to inform Veterans and their families about services offered by UCLA and UCLA sponsored activities and events for Veterans.
- Additional athletic and sports activities such as basketball, football, swimming, weight lifting, track, gymnastics, martial arts, wall climbing, water sports (boating).
- Transportation and housing for Veterans
- Domestic violence assistance

Almost one third of the written narratives included complimentary comments regarding the programs offered and UCLA staff. Samples of some complimentary comments include:

- Keep up the good work/keep doing a great job/keep up the outstanding work you are doing, etc.
- Thank you:
 - For all the support
 - For doing a great job
 - For being open to us Vets
 - For the help
 - For all you do for me and my Veteran brothers
 - So much for this

The results of this audit were discussed with UCLA management, and their comments have been incorporated in this final report where deemed appropriate. We would like to thank UCLA management for their assistance and cooperation throughout the audit process.

April 2020

BCA Watson Rice, LLP

F. Exhibits

Exhibit 1

UCLA/Veterans Affairs Lease and Utility Remittances

	<u>Year 1 (a)</u>	<u>Year 2</u>	<u>Cummulative</u>
Annual Remittances	<u>\$ 308,036</u>	<u>\$ 314,197</u>	<u>\$ 622,233</u>
Expenses:			
Total Monthly Rental Payments	\$ 300,000	\$ 303,767	\$ 603,767
Utilities	8,036	10,430	18,466
	<u>\$ 308,036</u>	<u>\$ 314,197</u>	<u>\$ 622,233</u>
Remittances Available for Future Years	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(a) Source: PricewaterhouseCoopers LLP Agreed-upon Procedures Report dated August 14, 2018

**UCLA/Veterans Affairs
UCLA School of Law Veterans Legal Clinic
Commitments and Expenses**

	Year 1 (a)	Year 2	Cummulative
Commitments			
Transfers from Chancellor's Office	\$ 270,624	\$ 401,288	\$ 671,912
Total Commitments	\$ 270,624	\$ 401,288	\$ 671,912
Expenses			
Salaries	\$ 96,878	\$ 285,276	\$ 382,154
Benefits	48,122	126,499	174,621
Payroll Expenses Subtotal	\$ 145,000	\$ 411,775	\$ 556,775
Communications	\$ 1,799	\$ 2,902	\$ 4,701
Consultants/Temp. Services	25,395	702	26,097
Equipment (Non Computer)	8,169	1,739	9,908
Information Technology	5,786	66	5,852
Materials and Supplies	18,358	3,720	22,078
Operation and Maintenance of Space	29,017	1,214	30,231
Services	8,946	8,011 (b)	16,957
Travel and Entertainment	2,056	2,558	4,614
Operating Expenses Subtotal	\$ 99,526	\$ 20,912	\$ 120,438
Total Expenses	\$ 244,526	\$ 432,687	\$ 677,213
(Excess) of Expenses over Commitments	\$ 26,098	\$ (31,399)	\$ (5,301)

(a) Source: PricewaterhouseCoopers LLP Agreed-upon Procedures Report dated August 14, 2018

(b) Services expenses in the amount of \$8,011 for Year 2 of the Lease agreement include insurance (general liability/property/auto/loss prevention/employment practices), delivery & copy services, state bar fees, catering and transit bus service.

**UCLA/Veterans Affairs
UCLA School of Law Veterans Legal Clinic
In Kind Support**

	Year 1	Year 2	Cummulative
Commitments			
Veterans Legal Clinic Support Gift Fund	\$ -	\$ 16,647	\$ 16,647
Law School Funding	-	4,000	4,000
Total Commitments	\$ -	\$ 20,647	\$ 20,647
Expenses			
Salary	\$ 91,260	\$ -	\$ 91,260
Benefits	24,617	-	24,617
Services	-	50	50
Student Support	-	4,000	4,000
Total Expenses	\$ 115,877	\$ 4,050	\$ 119,927
(Excess) of Expenses over Commitments	\$ (115,877)	\$ 16,597	\$ (99,280)

**UCLA/Veterans Affairs
UCLA Semel Institute
UCLA/VA Veteran Family Wellness Center (VFWC)
Funding and Expenses**

	Year 1 (a)	Year 2	Cummulative
Funding			
Transfers from Chancellor's Office	\$ 556,168	\$ 500,000	\$ 1,056,168
Other Income	-	3,687	3,687
Total Funding	\$ 556,168	\$ 503,687	\$ 1,059,855
Expenses			
Salaries	\$ 154,706	\$ 384,120	\$ 538,826
Benefits	61,427	169,207	230,634
Payroll Expenses Subtotal	\$ 216,133	\$ 553,327	\$ 769,460
Consultants/Temporary Services	\$ 270	\$ 8,558	\$ 8,828
Equipment	-	1,809	1,809
Furniture & Fixtures(Non-Inventorial)	14,978	-	14,978
Information Technology	1,277	3,330	4,607
Materials and Supplies	808	17,273	18,081
Outgoing Mail	76	-	76
Services	133	13,169 (b)	13,302
Telephone	426	3,314	3,740
Travel and Entertainment	343	2,482	2,825
Operating Expenses Subtotal	\$ 18,311	\$ 49,935	\$ 68,246
Total Expenses	\$ 234,444	\$ 603,262	\$ 837,706
Funding Available for Future Years	\$ 321,724	\$ (99,575)	\$ 222,149

(a) Source: PricewaterhouseCoopers LLP Agreed-upon Procedures Report dated August 14, 2018

(b) Costs reported for Services include insurance (general liability/auto/employment practice), food & beverages - conferences & meetings, promotional materials & services, advertising & recruitment, printing & copying services and donations/contributions.

**UCLA/Veterans Affairs
UCLA Semel Institute
UCLA/VA Veteran Family Wellness Center (VFWC)
TeleWellness Grant
Funding and Expenses**

	Year 1	Year 2	Cummulative
Funding			
Grant Funding: St. John's	\$	58,000	\$ 58,000
Other Income		-	-
Total Funding	\$ -	\$ 58,000	\$ 58,000
Expenses			
Salaries	\$	42,318	\$ 42,318
Benefits		9,398	9,398
Payroll Expenses Subtotal	\$ -	\$ 51,716	\$ 51,716
Consultants/Temp. Services	\$	-	\$ -
Equipment		-	-
Furniture and Fixtures (Non-Inventorial)		-	-
Information Technology		409	409
Materials and Supplies		-	-
Misc.		(2,081)	(2,081)
Outgoing Mail		-	-
Overhead Fees		7,565	7,565
Services		391	391
Phpne		-	-
Travel and Entertainment		-	-
Operating Expenses Subtotal	\$ -	\$ 6,284	\$ 6,284
Total Expenses	\$ -	\$ 58,000	\$ 58,000
Funding Available for Future Years	\$ -	\$ -	\$ -

**UCLA/Veterans Affairs
UCLA Semel Institute
UCLA/VA Veteran Family Wellness Center (VFWC)
In Kind Support**

	Year 1	Year 2	Cummulative
Commitments			
Funding from Chancellor's Office	\$ -	\$ -	\$ -
In-Kind Total Funding	\$ -	\$ -	\$ -
Expenses			
Salaries: VFWC	\$ 23,726	\$ 57,819	\$ 81,545
Benefits: VFWC	8,637	32,256	40,893
Salaries: Tele-Wellness	-	14,086	14,086
Benefits: Tele-Wellness	-	6,272	6,272
Total Expenses	\$ 32,363	\$ 110,433	\$ 142,796
(Excess) of Expenses over Commitments	\$ (32,363)	\$ (110,433)	\$ (142,796)

**UCLA/Veterans Affairs
UCLA Semel Institute
Center of Excellence for Resilience & Recovery (COE)
Funding and Expenses**

	(a) Year 1	(a) Year 2	Cummulative
Funding			
Transfers from Chancellor's Office	\$ -	\$ 250,000	\$ 250,000
Total Funding	\$ -	\$ 250,000	\$ 250,000
Expenses	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -
Funding Available for Future Years	\$ -	\$ 250,000	\$ 250,000

(a) No funding or expenses were reported for Year 1 of the Lease agreement and only funding was committed/transferred for Year 2.

**UCLA/Veterans Affairs
UCLA Semel Institute
Center of Excellence for Resilience & Recovery (COE)
In Kind Support**

	Year 1	Year 2	Cummulative
Commitments			
Funding from Chancellor's Office	\$ -	\$ -	\$ -
In-Kind Total Funding	\$ -	\$ -	\$ -
Expenses			
Salaries	\$ -	\$ 23,330	\$ 23,330
Benefits	-	14,248	14,248
Total Expenses	\$ -	\$ 37,578	\$ 37,578
(Excess) of Expenses over Commitments	\$ -	\$ (37,578)	\$ (37,578)

**UCLA/Veterans Affairs
UCLA Athletics - Jackie Robinson Stadium
In Kind Support**

	Year 1	Year 2	Cummulative
Commitments			
In-Kind Support	\$ 51,086	\$ 35,736	\$ 86,822
Total	\$ 51,086	\$ 35,736	\$ 86,822
Expenses			
Clothing	\$ 26,995	\$ 11,301	\$ 38,296
Food	4,760	6,267	11,027
Event Tickets	17,090	12,614	29,704
Children Baseball Camps	1,200	4,235	5,435
Custodial	541	619	1,160
Golf Clinic Prizes	-	700	700
Movie License	500	-	500
Total	\$ 51,086	\$ 35,736	\$ 86,822
Commitments Available for Future Years	\$ -	\$ -	\$ -

**UCLA/Veterans Affairs
UCLA Campus Life
In Kind Support**

	Year 1	Year 2	Cummulative
Commitments			
Transfers from Chancellor's Office July 2017 June 2018)	\$ -	\$ 12,578	\$ 12,578
Funding from Chancellor's Office FY 16/17	8,661	\$ -	8,661
Anticipated Funding from Chancellor's Office (July - Decmber 2018)	-	6,015	6,015
Office - July - December 2017	6,142	-	6,142
Student Affairs Funding	14,578	13,712	28,290
Student Group Funding Allocation	2,965	6,660	9,625
In-Kind Total	<u>\$ 32,346</u>	<u>\$ 38,965</u>	<u>\$ 71,311</u>
Expenses			
Salaries	\$ 17,287	\$ 19,043	\$ 36,330
Benefits	3,502	3,922	7,424
Facilities	2,967	7,089 (a)	10,056
Campus Life Student Grants	7,852	9,742	17,594
GAEL & TIF	146	303	449
VA Garden Supplies	1,925	-	1,925
Travel & Entertainment (Food)	71	-	71
Total Expenses	<u>\$ 33,750</u>	<u>\$ 40,099</u>	<u>\$ 73,849</u>
 (Excess) of Expenses over Commitments	 <u>\$ (1,404)</u>	 <u>\$ (1,134)</u>	 <u>\$ (2,538)</u>

(a) Expenses reported for Facilities include costs of dumpsters and handicapped restrooms.

**UCLA/Veterans Affairs
UCLA Facilities Management (Healing Garden)
In Kind Support**

	Year 1	Year 2	Cummulative
Commitments			
Funding from Chancellor's Office	\$ -	\$ -	\$ -
In-Kind Total Funding	\$ -	\$ -	\$ -
 Expenses for Landscape Architectural Designs for VA Healing Garden			
Labor	\$ -	\$ 36,763	\$ 36,763
Consulting Fee	-	13,020	13,020
Total Expenses	\$ -	\$ 49,783	\$ 49,783
 (Excess) of Expenses over Commitments	\$ -	\$ (49,783)	\$ (49,783)